

FIG. 1

2/16

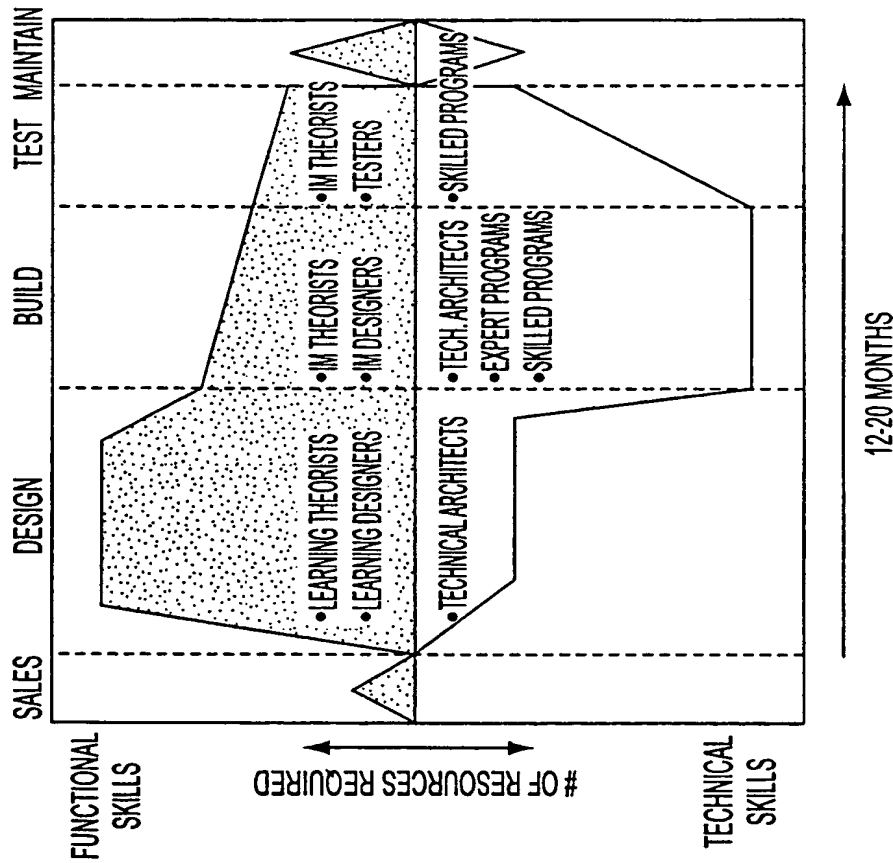


FIG. 3

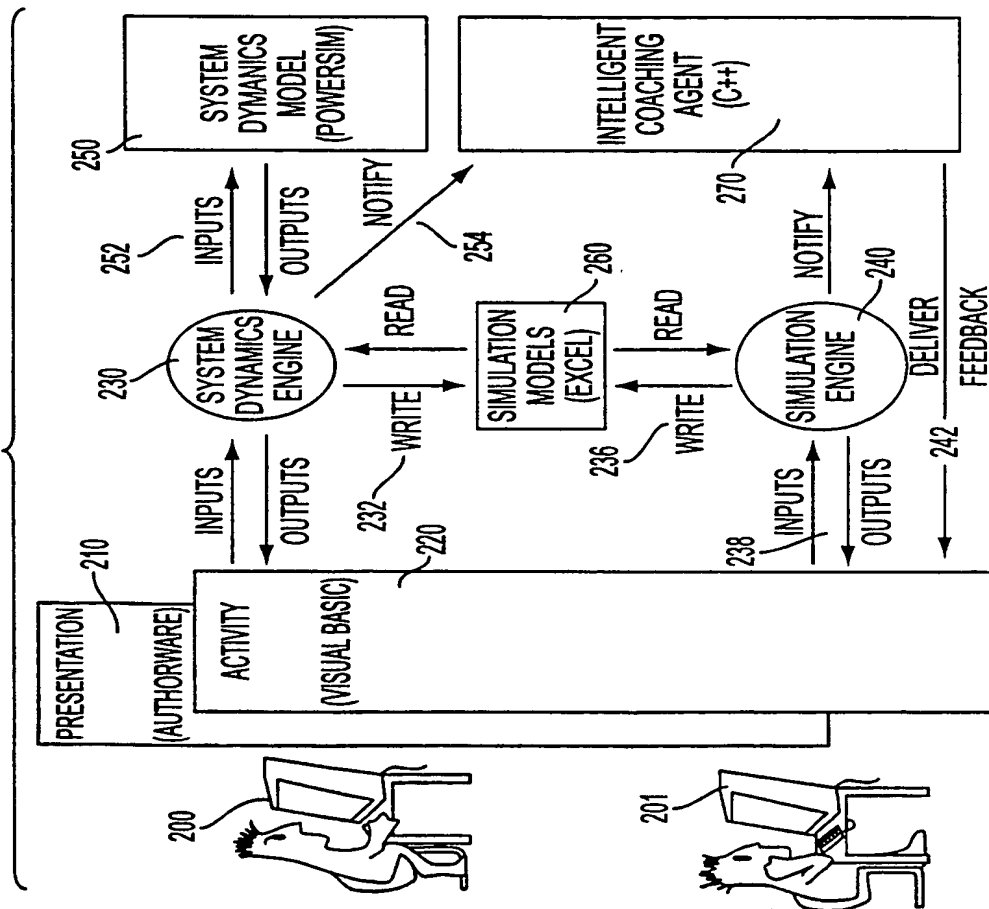


FIG. 2

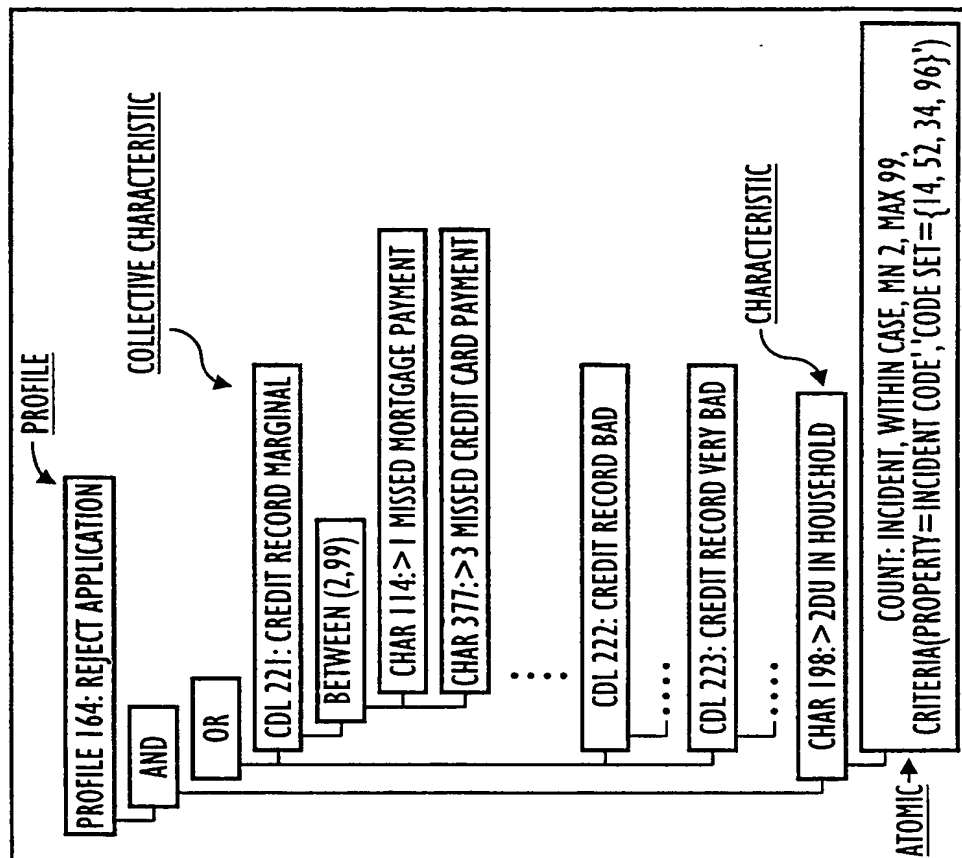


FIG. 5

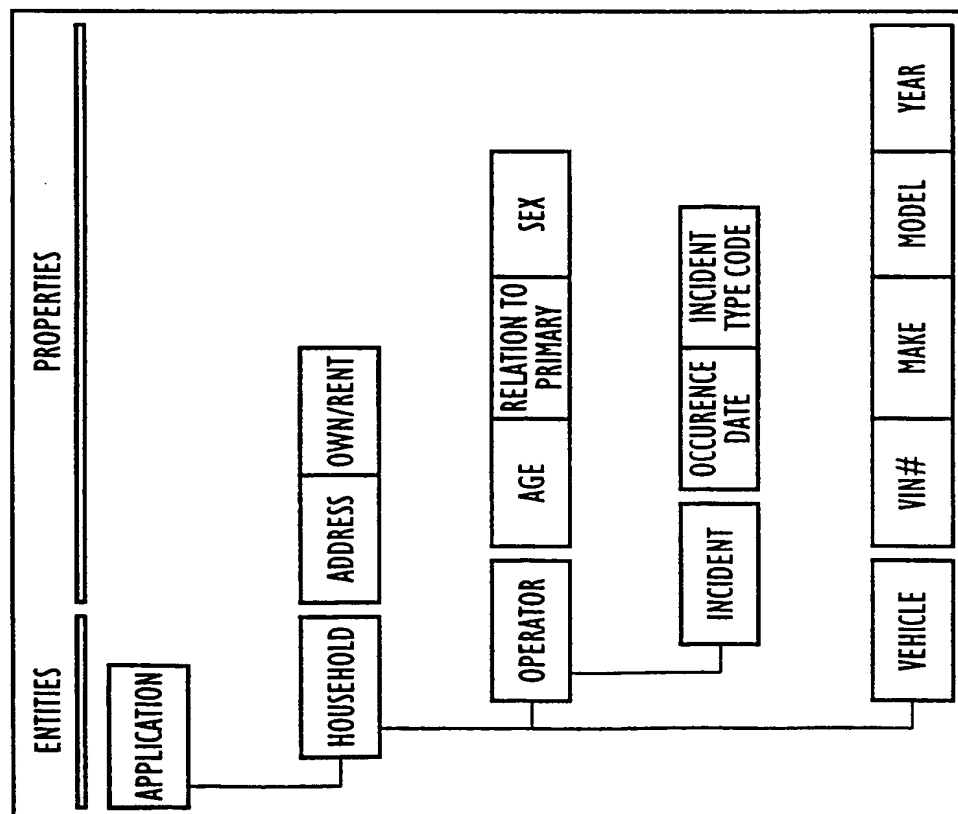


FIG. 4

RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETING

EXIT

TIME

GLOSSARY

HOW PRINT

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

517 IMPUTED INTEREST EXPENSE

520 OTHER FINANCIAL CHARGES

570 INTEREST EXPENSE

590 US FEDERAL INCOME TAXES

6100 SALARIES AND WAGES EXPENSE

6200 PAYROLL ALLOWANCES

6300 EMPLOYEE BENEFITS

DATE

ENTR

ACCOUNTS

JOURNAL Y1

DR

CR

FIG. 7

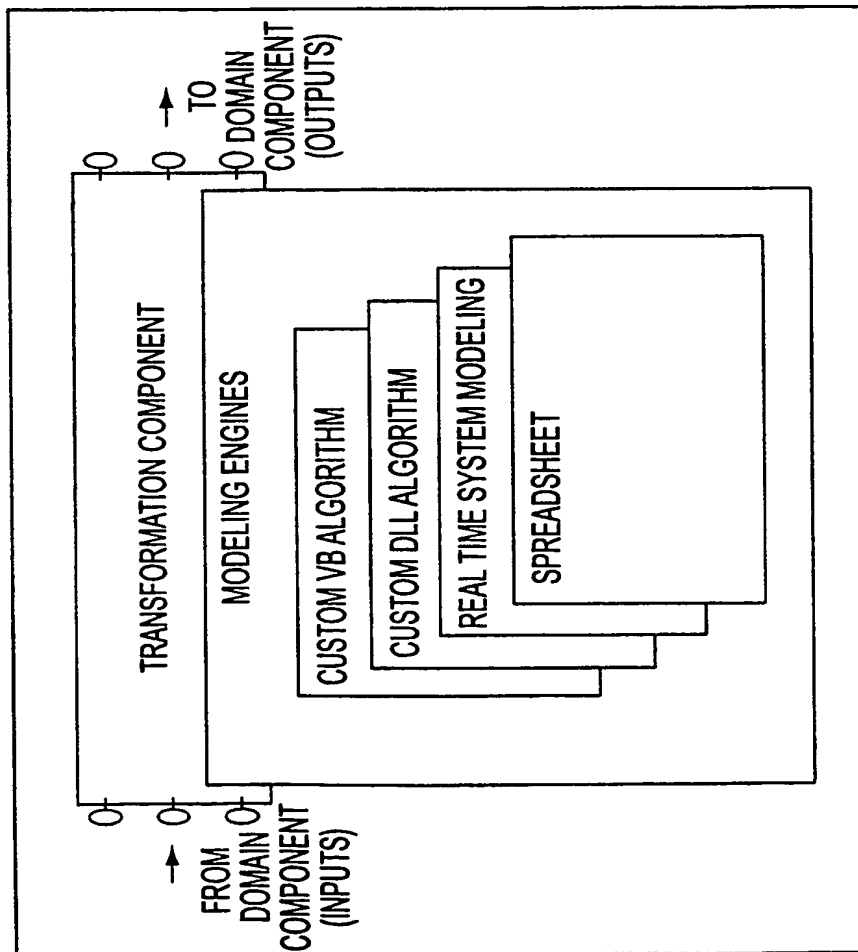



FIG. 6

5/16



TEAM FEEDBACK

YOU HAVEN'T DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK.

0.0808

CLOSE

FIG. 9

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
→

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES	INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
DATE: 01/02		510 COST OF GOODS SOLD			
DESCRIPTION: START-UP INVESTMENT IN E BIKES FROM E-CORPORATE RECEIVED IN CASH	AMOUNT	513 DIRECT MATERIAL VARIANCE			
	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
→

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES	INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
DATE: 01/02		510 COST OF GOODS SOLD			
DESCRIPTION: START-UP INVESTMENT IN E BIKES FROM E-CORPORATE RECEIVED IN CASH	AMOUNT	513 DIRECT MATERIAL VARIANCE			
	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

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RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
→

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

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DATE: 01/02		510 COST OF GOODS SOLD			
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	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

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	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

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1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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	\$210,000.00	515 CASH DISCOUNTS EARNED			
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		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
→

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E BIKES	INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
DATE: 01/02		510 COST OF GOODS SOLD			
DESCRIPTION: START-UP INVESTMENT IN E BIKES FROM E-CORPORATE RECEIVED IN CASH	AMOUNT	513 DIRECT MATERIAL VARIANCE			
	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES	INTERNAL DOCUMENT	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
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DESCRIPTION: START-UP INVESTMENT IN E BIKES FROM E-CORPORATE RECEIVED IN CASH	AMOUNT	513 DIRECT MATERIAL VARIANCE			
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		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/01	1				

1200

1210

1200

1210

RECORD TRANSACTIONS
PREPARE FOR MEETING

JOURNALIZE
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DESCRIPTION: START-UP INVESTMENT IN E BIKES FROM E-CORPORATE RECEIVED IN CASH	AMOUNT	513 DIRECT MATERIAL VARIANCE			
	\$210,000.00	515 CASH DISCOUNTS EARNED			
		571 IMPUTED INTEREST EXPENSE			
		580 OTHER FINANCIAL CHARGES			
		970 INTEREST EXPENSE			
		980 US FEDERAL INCOME TAXES			
		8100 SALES AND WAGES EXPENSE			
		8200 PAYROLL ALLOWANCES			
		8300 EMPLOYEE BENEFITS			
	TOTAL: \$210,000.00				

BACK
1 OF 2
NEXT

DATE	ENT#	ACCOUNTS</
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6/16

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue Chip Securities

SETTLEMENT INVOICE

DATE: 01/02 INV.#: 6578-31

DESCRIPTION:
\$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT:
WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
381	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		

2 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION:
START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510	COST OF GOODS SOLD		
513	DIRECT MATERIAL VARIANCE		
515	CASH DISCOUNTS EARNED		
571	IMPUTED INTEREST EXPENSE		
580	OTHER FINANCIAL CHARGES		
970	INTEREST EXPENSE		
980	US FEDERAL INCOME TAXES		
8100	SALARIES AND WAGES EXPENSE		
8200	PAYROLL ALLOWANCES		
8300	EMPLOYEE BENEFITS		

1 OF 22

BACK NEXT

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362

INVOICE NUMBER: 5438169

INVOICE DATE: 01/24

AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL: \$660.37

TAX: \$39.63

TOTAL AMOUNT DUE: \$700.00

BACK

3 OF 22

NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
379	PAYROLL TAXES ACCRUED						
380	EMPLOYEE BENEFIT COST ACCRUED						
381	OTHER TAXES ACCRUED						
391	ACCRUED EXPENSES						
401	DEFERRED INCOME						
419	RESERVE FOR SUNDRY LOSSES						
421	RESERVE FOR REPLACEMENT						
462	FOREIGN CURRENCY TRANSLATION ADJ						
471	PAID-IN CAPITAL						
481	RETAINED EARNINGS 1/1						

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 12

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0000

FIG. 13

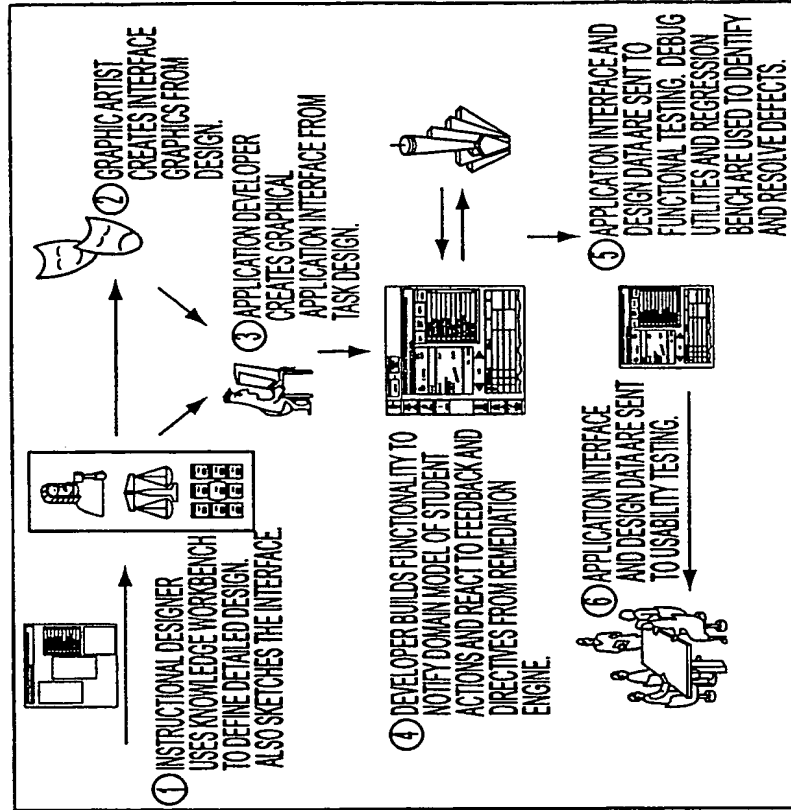


FIG. 15

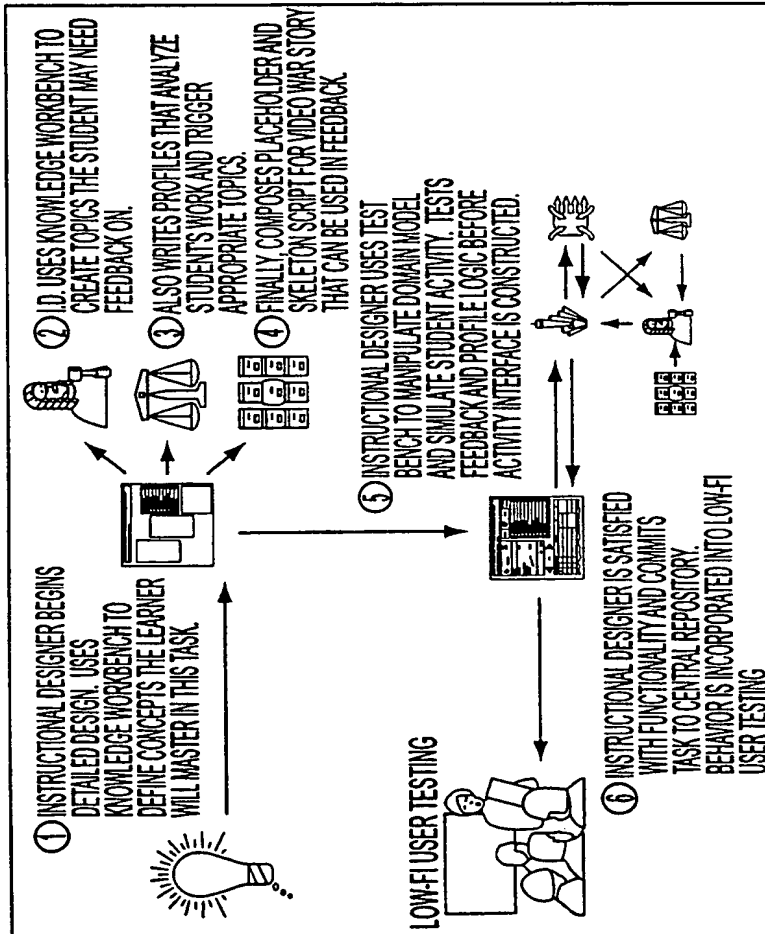


FIG. 14

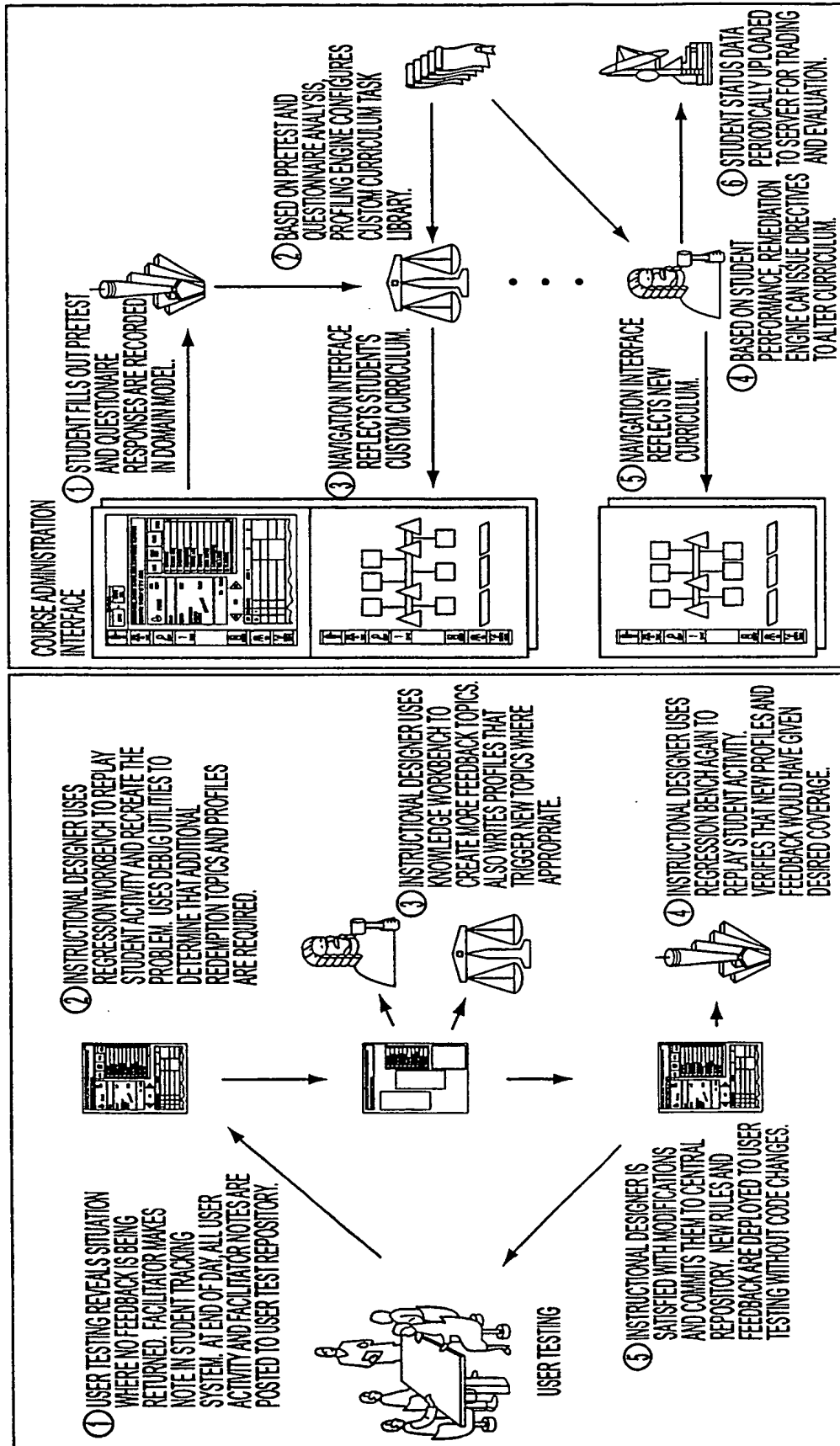


FIG. 16

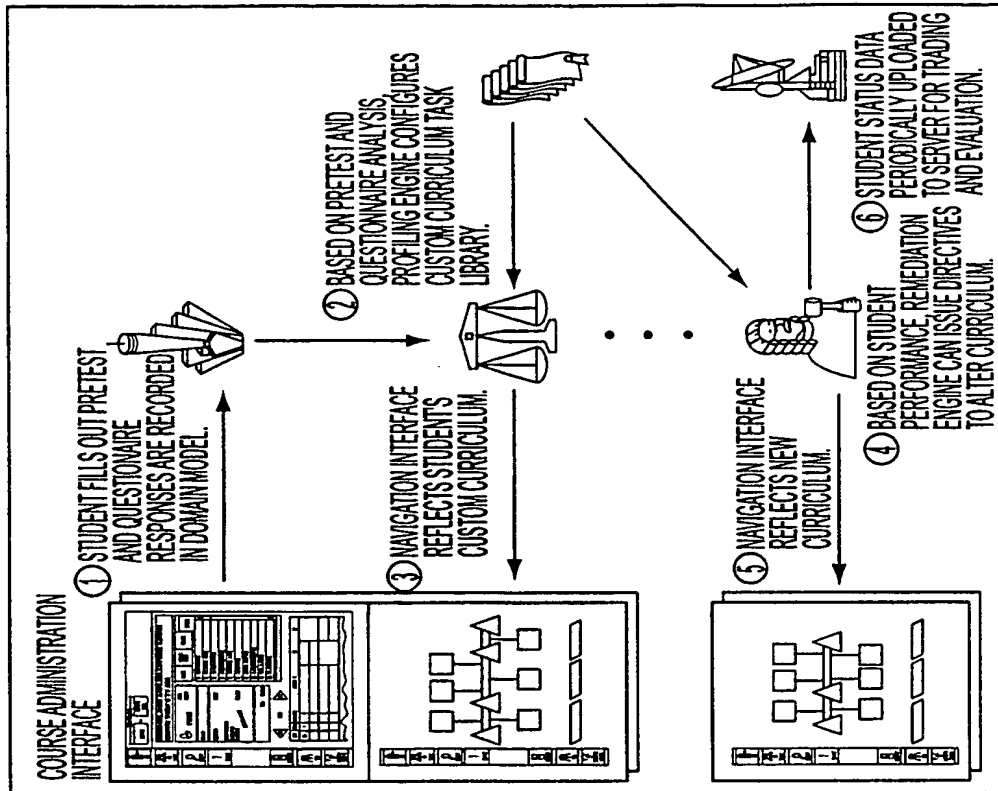
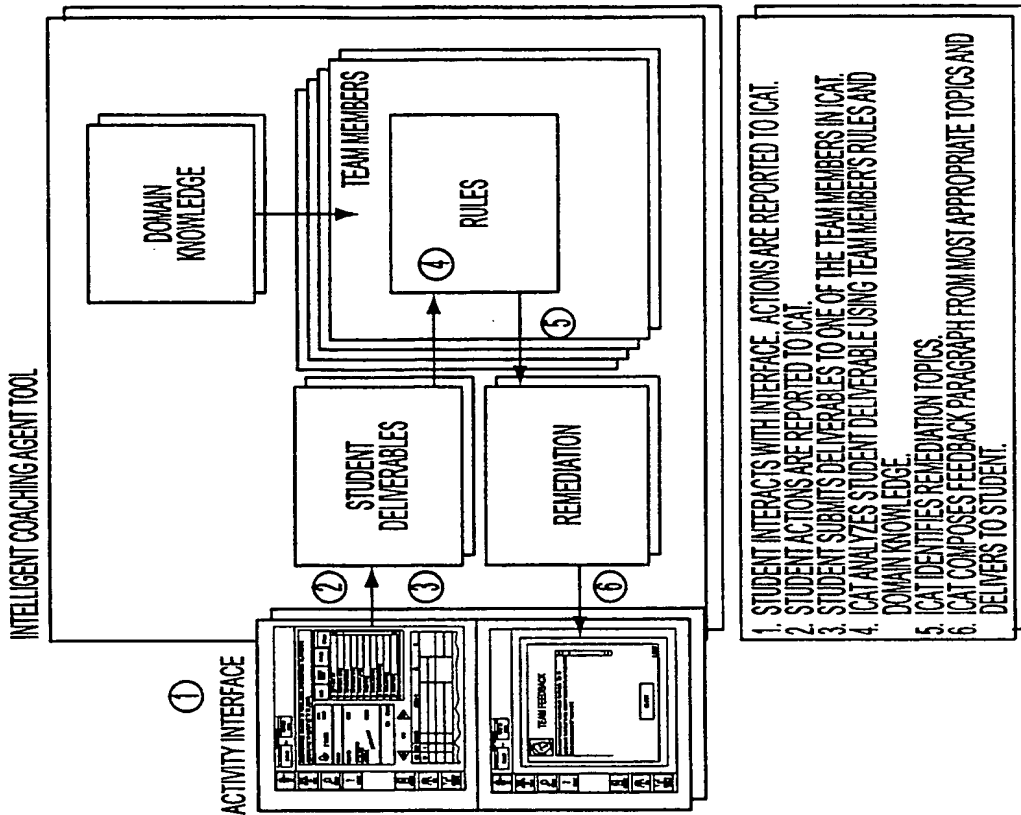


FIG. 17

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1. STUDENT INTERACTS WITH INTERFACE. ACTIONS ARE REPORTED TO ICAT.
2. STUDENT ACTIONS ARE REPORTED TO ICAT.
3. STUDENT SUBMITS DELIVERABLES TO ONE OF THE TEAM MEMBERS IN ICAT.
4. ICAT ANALYZES STUDENT DELIVERABLE USING TEAM MEMBERS RULES AND DOMAIN KNOWLEDGE.
5. ICAT IDENTIFIES REMEDIATION TOPICS.
6. ICAT COMPOSES FEEDBACK PARAGRAPH FROM MOST APPROPRIATE TOPICS AND DELIVERS TO STUDENT.

FIG. 19

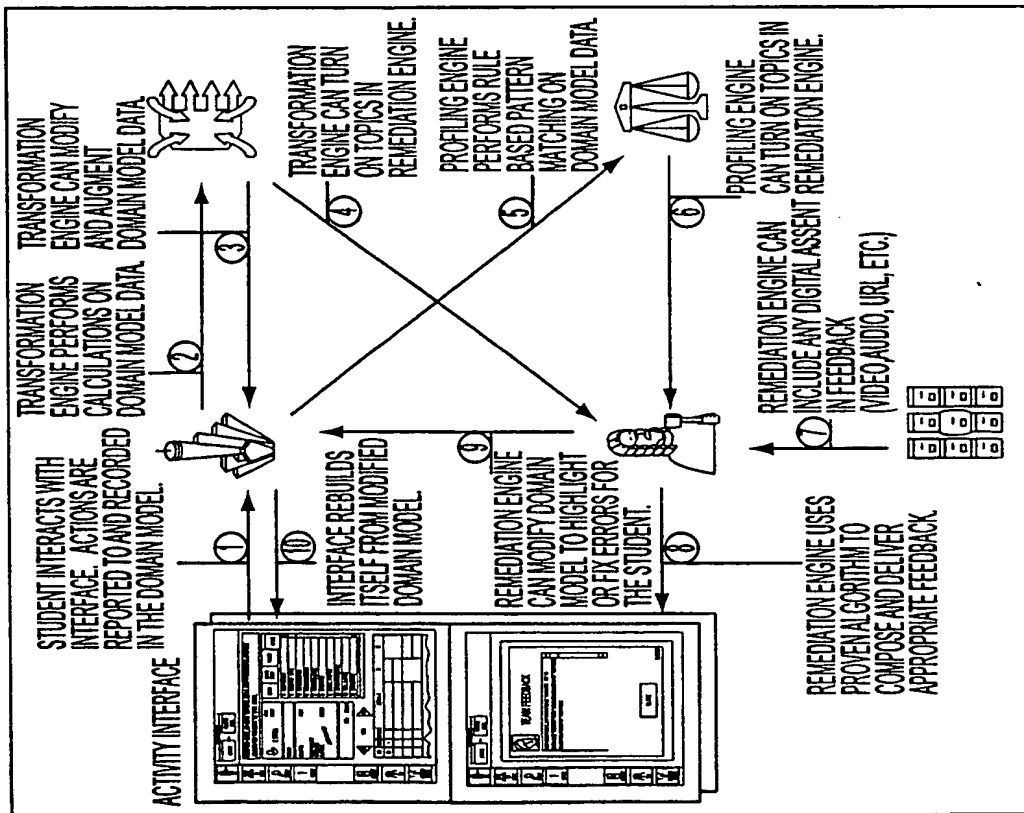


FIG. 18

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#1 GET CONTROL ID
9480 INSURANCE EXPENSE=ID#1202
CREDIT FIELD=ID#3022

#2 MAKE MAPPING
ID#1202 MAPPED TO TARGET ID#3022

FIG. 21

<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;"> REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL. </div>			
<div style="border: 1px solid black; padding: 2px;"> COUNTRY-WIDE INSURANCE </div>		<div style="border: 1px solid black; padding: 2px;"> BILLING DATE 1/13 ACCT.# 0793 INV.# 793-237 </div>	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE
1	BUSINESS INSURANCE	JANUARY FEBRUARY MARCH	\$100.00 \$100.00 \$100.00
PAID IN CASH			
<div style="border: 1px solid black; padding: 2px; margin-top: 10px;"> PLEASE PAY THIS AMOUNT DATE DUE </div>			\$300.00
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BACK </div>		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> NEXT </div>	

JOURNAL - Y1			
DATE	ENT.#	ACCOUNTS	DR CR
	1/31 12	PREPAID INSURANCE	\$200.00
		8480 BUSINESS INSURANCE EXPENSE	\$100.00
	10	CASH	\$300.00

FIG. 20

12/16

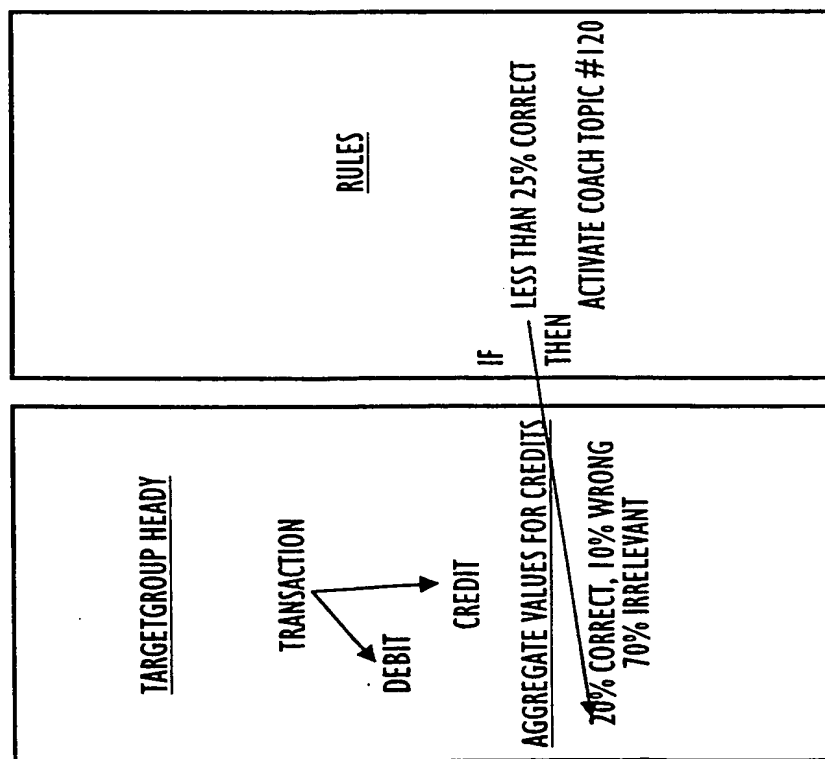


FIG. 22

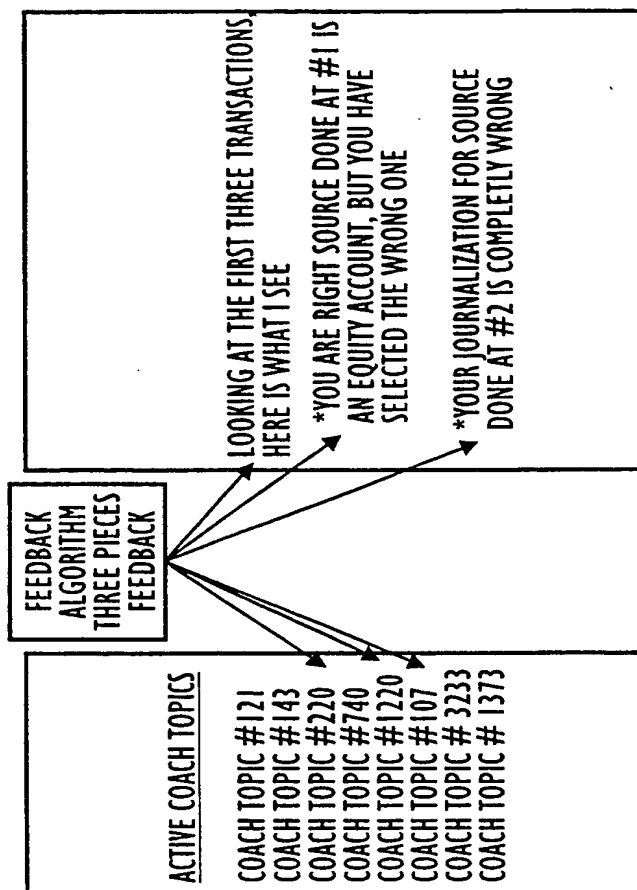
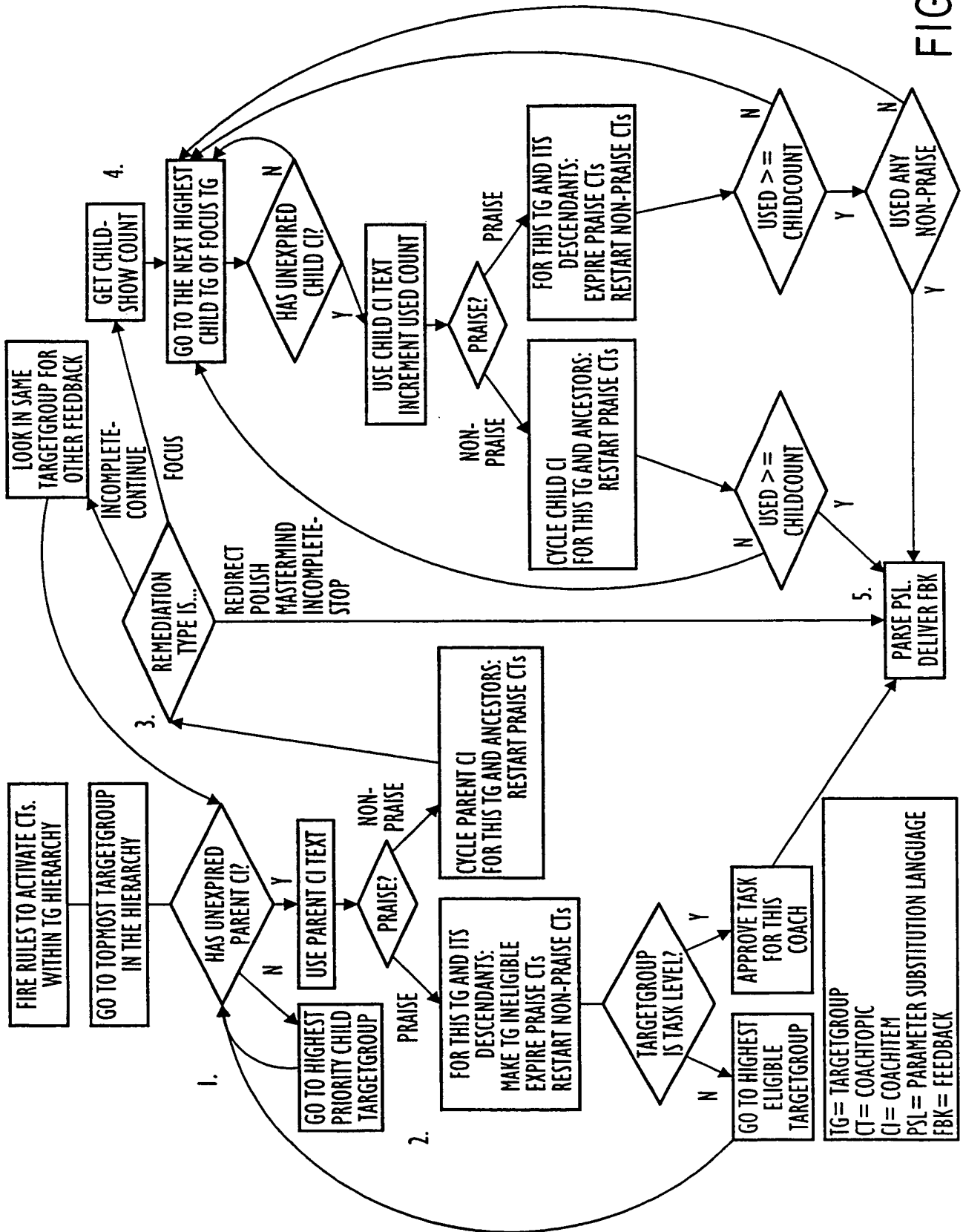


FIG. 23



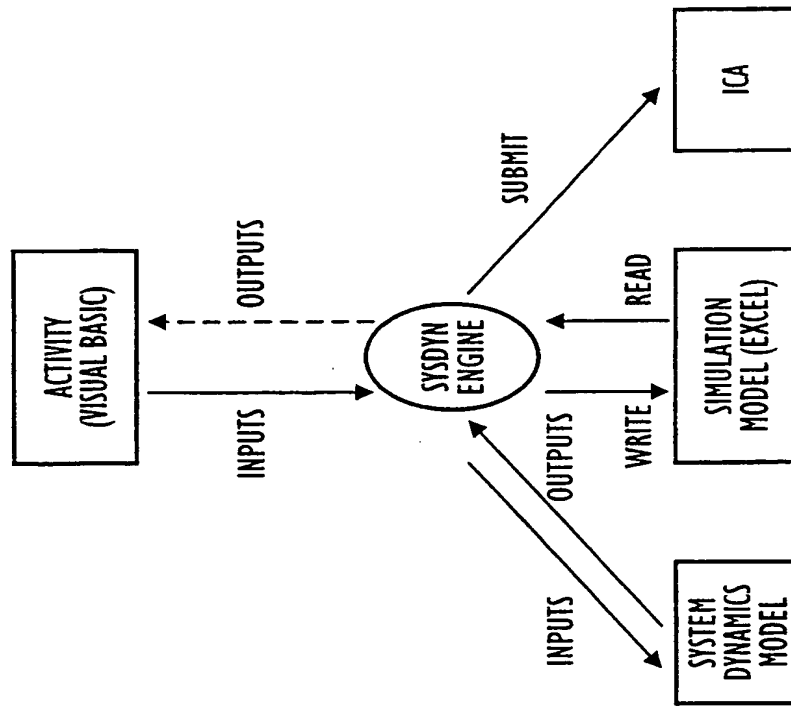


FIG. 27

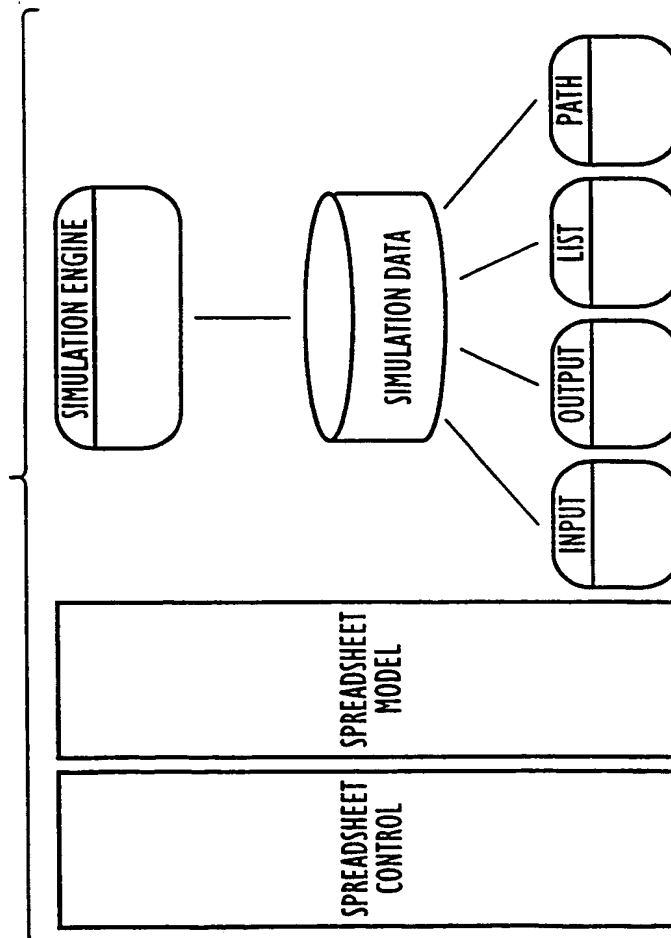


FIG. 25

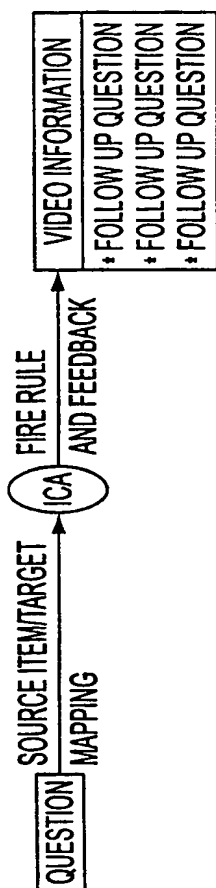


FIG. 28

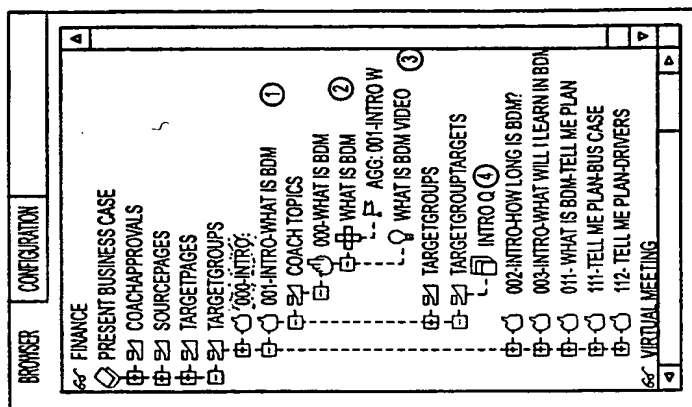


FIG. 29

THE LIST							
A	B	C	D	E	F	G	
13	QUESTION 3						
14	A IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:						
15		HAMMER		\$13.00			
16		SAW		\$15.00			
17		SCREWDRIVER		\$7.00			
18		CHISEL		\$4.00			
19		PAUL		\$12.50			
20		SANDPAPER		\$9.50			
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23			DESCRIPTION				
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAUL				
26	-MY LIST-1214	\$9.50	SANDPAPER				
27							
28							
29							
30							

FIG. 26

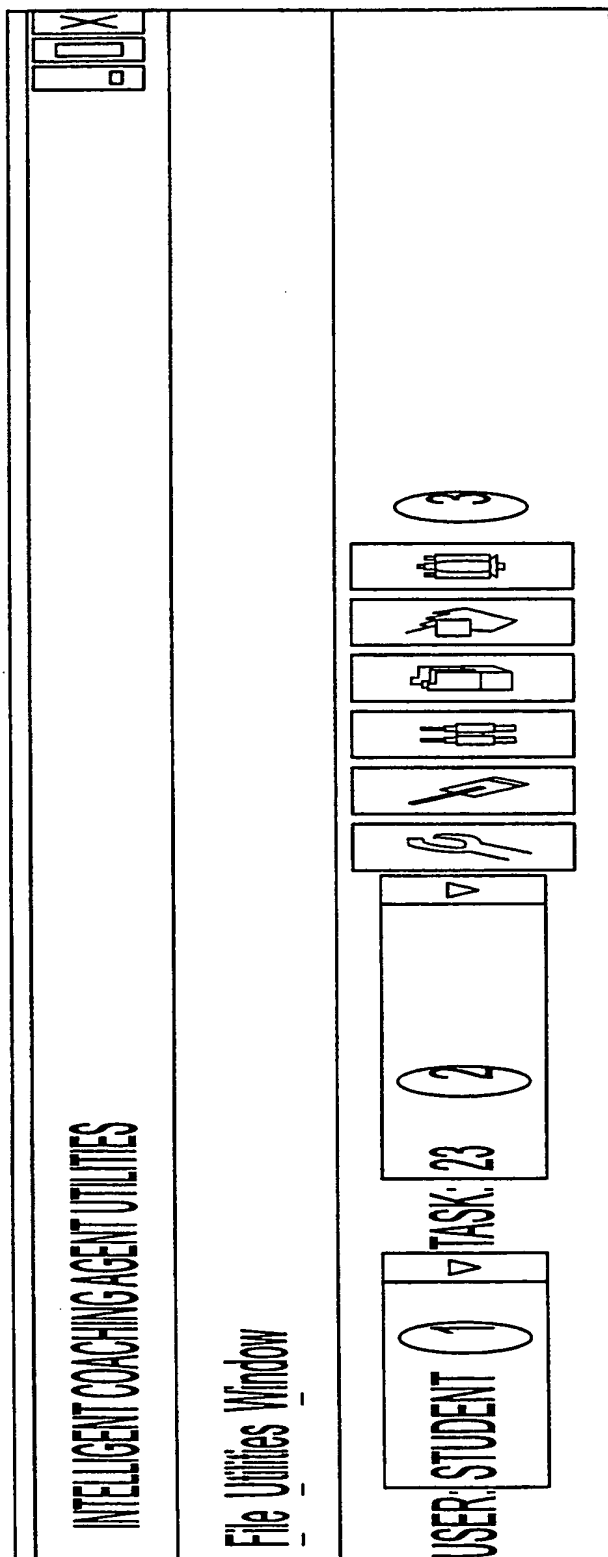


FIG. 30